3014 (02-09-04)

ANNUAL REPORT

OF

Name: ELKHORN LIGHT & WATER UTILITY

Principal Office: 9 S. BROAD ST.
ELKHORN, WI 53121

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than $25 nor more than $5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I MARY J. HINSKE of
(Person responsible for accounts)

ELKHORN LIGHT & WATER UTILITY , certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2001 (Date)

CITY TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ELKHORN LIGHT & WATER UTILITY
Utility Address: 9 S. BROAD ST.
ELKHORN, WI 53121

When was utility organized? 12/31/1898
Report any change in name:
Effective Date:
Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY J HINSKE
Title: FINANCE DIRECTOR
Office Address:
9 S. BROAD ST.
P.O. BOX 920
ELKHORN, WI 53121
Telephone: (414) 741 - 5141
Fax Number: (414) 741 - 5131
E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MR ARTHUR C TILLMAN CPA
Title:
Office Address: DEIGNAN & ASSOCIATE, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281
Fax Number: (262) 248 - 6088
E-mail Address: deignan@genevaonline.com

President, chairman, or head of utility commission/board or committee:

Name: NONE
Title:
Office Address:

Telephone:
Fax Number:
E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: DEIGNAN & ASSOCIATES, S.C.
Title:
Office Address: DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281
Fax Number: (262) 248 - 6088
E-mail Address: deignan@genevaonline.com
Date of most recent audit report: 12/31/2000
Period covered by most recent audit: YEAR ENDING DECEMBER 31, 2000

Names and titles of utility management including manager or superintendent:

Name: MICHAEL LANGE
Title: ELECTRIC SUPERVISOR
Office Address:
9 S. BROAD ST
ELKHORN, WI 53121

Telephone: (414) 723 - 2910
Fax Number: (414) 741 - 5131
E-mail Address:

Name: TERRY WETER
Title: PUBLIC WORKS DIRECTOR
Office Address:
9 S. BROAD ST.
ELKHORN, WI 53121

Telephone: (414) 723 - 2910
Fax Number: (414) 741 - 5131
E-mail Address:

Name of utility commission/committee: ELKHORN L&W COMMITTEE

Names of members of utility commission/committee:
MR LES AMIDON
MR JOHN KARCHER
MR CHARLES VAN DYKE, CHAIRMAN

Is sewer service rendered by the utility? NO
If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?NO
Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name: ALLIANT UTILITIES
500 TOWNLINE RD
BELOIT, WI 53511-5838

Contact Person: MR KEVIN KUENG
Title:
Telephone: (608) 364 - 6517
Fax Number:
E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/1998 1/1/2001

Provide a brief description of the nature of Contract Operations being provided:

ELECTRICAL ENGINEERING CONSULTANT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	6,755,425	6,582,695	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,125,203	4,961,086	2
Depreciation Expense (403)	683,053	594,470	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	426,668	441,097	5
Total Operating Expenses	**6,234,924**	**5,996,653**	
Net Operating Income	**520,501**	**586,042**	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	**520,501**	**586,042**	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	84,624	92,049	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	262,714	257,171	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	**347,338**	**349,220**	
Total Income	**867,839**	**935,262**	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	**0**	**0**	
Income Before Interest Charges	**867,839**	**935,262**	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	287,909	329,159	14
Amortization of Debt Discount and Expense (428)	14,883	15,700	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	**302,792**	**344,859**	
Net Income	**565,047**	**590,403**	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,834,510	7,437,096	20
Balance Transferred from Income (433)	565,047	590,403	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	118,053	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	76,272	74,936	25
Total Unappropriated Earned Surplus End of Year (216)	**8,323,285**	**7,834,510**	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	**0**	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	**0**	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	**0**	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	**0**	
Interest and Dividend Income (419):		
INTEREST ON CASH AND SPECIAL FUNDS	262,714	5
Total (Acct. 419):	**262,714**	
Miscellaneous Nonoperating Income (421):		
NONE		6
Total (Acct. 421):	**0**	
Miscellaneous Amortization (425):		
NONE		7
Total (Acct. 425):	**0**	
Other Income Deductions (426):		
NONE		8
Total (Acct. 426):	**0**	
Miscellaneous Credits to Surplus (434):		
NONE		9
Total (Acct. 434):	**0**	
Miscellaneous Debits to Surplus (435):		
NONE		10
Total (Acct. 435)--Debit:	**0**	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		11
Total (Acct. 436)--Debit:	**0**	
Appropriations of Income to Municipal Funds (439):		
WAGES, ETC	76,272	12
Total (Acct. 439)--Debit:	**76,272**	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		84,624			**84,624**	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					**0**	2
Payroll					**0**	3
Materials					**0**	4
Taxes					**0**	5
Other (list by major classes):						
NONE					**0**	6
Total costs and expenses	**0**	**0**	**0**	**0**	**0**	
Net income (or loss)	**0**	**84,624**	**0**	**0**	**84,624**	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,250,440	5,504,985	0	0	**6,755,425**	**1**
Less: interdepartmental sales	0	63,928	0	0	**63,928**	**2**
Less: interdepartmental rents	0	0		0	**0**	**3**
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				**0**	**4**
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					**0**	**5**
Other Increases or (Decreases) to Operating Revenues - Specify:						
UNCOLLECTIBLE ACCOUNT RECOVERY	186	632			**818**	**6**
Revenues subject to Wisconsin Remainder Assessment	**1,250,626**	**5,441,689**	**0**	**0**	**6,692,315**	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses			0	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	**0**	**0**	**0**	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	24,370,881	22,808,063	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	6,986,220	6,386,266	2
Net Utility Plant	**17,384,661**	**16,421,797**	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	**0**	**0**	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,455,356	2,665,358	7
Total Other Property and Investments	**2,455,356**	**2,665,358**	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,358,521	2,008,484	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	626,857	544,978	11
Other Accounts Receivable (143)	74,893	59,162	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	56,016	7,633	14
Materials and Supplies (150)	266,329	179,290	15
Prepayments (165)	13,625	13,240	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	**2,396,241**	**2,812,787**	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	119,600	134,483	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,777	15,573	20
Total Deferred Debits	**126,377**	**150,056**	
Total Assets and Other Debits	**22,362,635**	**22,049,998**	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,368,159	2,345,838	**21**
Appropriated Earned Surplus (215)			**22**
Unappropriated Earned Surplus (216)	8,323,285	7,834,510	**23**
Total Proprietary Capital	**10,691,444**	**10,180,348**	
LONG-TERM DEBT			
Bonds (221)	5,030,000	5,865,000	**24**
Advances from Municipality (223)	0	0	**25**
Other Long-Term Debt (224)	498,778	382,771	**26**
Total Long-Term Debt	**5,528,778**	**6,247,771**	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	**27**
Accounts Payable (232)	552,189	507,084	**28**
Payables to Municipality (233)	0	0	**29**
Customer Deposits (235)	1,550	1,125	**30**
Taxes Accrued (236)	368,445	374,267	**31**
Interest Accrued (237)	68,218	81,044	**32**
Other Current and Accrued Liabilities (238)	40,419	21,789	**33**
Total Current and Accrued Liabilities	**1,030,821**	**985,309**	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	**34**
Customer Advances for Construction (252)			**35**
Other Deferred Credits (253)	0	122,372	**36**
Total Deferred Credits	**0**	**122,372**	
OPERATING RESERVES			
Property Insurance Reserve (261)			**37**
Injuries and Damages Reserve (262)			**38**
Pensions and Benefits Reserve (263)			**39**
Miscellaneous Operating Reserves (265)			**40**
Total Operating Reserves	**0**	**0**	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	5,111,592	4,514,198	**41**
Total Liabilities and Other Credits	**22,362,635**	**22,049,998**	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	13,019,446	0	0	11,217,683	**1**
Utility Plant Purchased or Sold (102)					**2**
Utility Plant in Process of Reclassification (103)					**3**
Utility Plant Leased to Others (104)					**4**
Property Held for Future Use (105)					**5**
Completed Construction not Classified (106)					**6**
Construction Work in Progress (107)				133,752	**7**
Utility Plant Acquisition Adjustments (108)					**8**
Other Utility Plant Adjustments (109)					**9**
Total Utility Plant	13,019,446	0	0	11,351,435	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	2,798,679	0	0	4,187,541	**10**
Total Accumulated Provision	2,798,679	0	0	4,187,541	
Net Utility Plant	10,220,767	0	0	7,163,894	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:
1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
   If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,587,174	3,799,092			**6,386,266**	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	242,259	440,794			**683,053**	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,546				**7,546**	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					**0**	10
Other credits (specify):						11
					0	12
Total credits	**249,805**	**440,794**	**0**	**0**	**690,599**	13
Debits during year						14
Book cost of plant retired	38,300	49,939			**88,239**	15
Cost of removal		2,406			**2,406**	16
Other debits (specify):						17
					0	18
Total debits	**38,300**	**52,345**	**0**	**0**	**90,645**	19
Balance End of Year	**2,798,679**	**4,187,541**	**0**	**0**	**6,986,220**	20
Composite Depreciation Rate?	No	No				21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			**0**	**1**
Other (specify):					
	0			**0**	**2**
Total Nonutility Property (121)	**0**	**0**	**0**	**0**	
Less accum. prov. depr. & amort. (122)	0			**0**	**3**
Net Nonutility Property	**0**	**0**	**0**	**0**	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	**0**	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	**0**	
Balance end of year	**0**	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					**0**	0	**1**
Other		264,719			**264,719**	177,680	**2**
Total Electric Utility					**264,719**	**177,680**	

Account	Total End of Year	Amount Prior Year	
Electric utility total	**264,719**	**177,680**	**1**
Water utility	1,610	1,610	**2**
Sewer utility		0	**3**
Gas utility		0	**4**
Merchandise		0	**5**
Other materials & supplies		0	**6**
Total Materials and Supplies	**266,329**	**179,290**	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year: Amount (b)	Written Off During Year: Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
1979 BOND ANTICIPATION NOTE	1,548	428	14,142	**1**
1979 BOND DEFEASANCE PREMIUM PENALTY	1,945	428	17,763	**2**
1987 BOND ISSUE	81	428	0	**3**
1991 BOND D ISSUE	907	428	2,688	**4**
1994 BOND A ISSUE	1,791	428	15,324	**5**
1996 BOND	5,365	428	47,829	**6**
1998 MORTGAGE REVENUE BONDS	3,246	428	21,854	**7**
Total			**119,600**	
Unamortized premium on debt (251)				
NONE	0	0	0	**8**
Total			**0**	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	2,345,838	1
Changes during year (explain):		
MAINS	16,575	2
HYDRANTS	2,780	3
SERVICES	2,966	4
Balance end of year	**2,368,159**	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 REVENUE BONDS A	08/01/1994	04/01/2015	5.80%	1,635,000	1
1996 REVENUE BONDS	09/01/1996	10/01/2016	5.31%	2,495,000	2
1998 MORTGAGE REVENUE BONDS	02/01/1998	04/01/2011	4.42%	900,000	3
		Total Bonds (Account 221):		**5,030,000**	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NOTE FOR WATER TOWER/WALWORTH COUNTY	12/01/1994	12/01/2014	0.00%	382,771	**1**
ACCRUED SICK AND VACATION PAY	12/31/1999	12/31/2098	0.00%	116,007	**2**
Total for Account 224				**498,778**	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	374,267	1
Accruals:		
Charged water department expense	201,961	2
Charged electric department expense	200,770	3
Charged sewer department expense	3,969	4
Other (explain):		
Wi gross receipts tax	23,937	5
Total Accruals and other credits	**430,637**	
Taxes paid during year:		
County, state and local taxes	398,204	6
Social Security taxes	30,074	7
PSC Remainder Assessment	8,181	8
Other (explain):		
NONE		9
Total payments and other debits	**436,459**	
Balance end of year	**368,445**	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1987 SERIES D	0			**0**	**1**
1991 SERIES D	10,474	10,474	20,948	**0**	**2**
1994 SERIES	25,128	98,708	99,310	**24,526**	**3**
1996 REVENUE	34,908	135,881	137,131	**33,658**	**4**
1998 MORTGAGE REVENUE BONDS	10,363	39,950	40,450	**9,863**	**5**
Subtotal	**80,873**	**285,013**	**297,839**	**68,047**	
Advances from Municipality (223)					
NONE	0			**0**	**6**
Subtotal	**0**	**0**	**0**	**0**	
Other Long-Term Debt (224)					
Equipment lease	0			**0**	**7**
Annual debt service fees	0	2,896	2,896	**0**	**8**
Subtotal	**0**	**2,896**	**2,896**	**0**	
Notes Payable (231)					
Customer Deposits	171			**171**	**9**
Subtotal	**171**	**0**	**0**	**171**	
Total	**81,044**	**287,909**	**300,735**	**68,218**	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric Distribution (c)	Electric Other (d)	Sewer (e)	Gas (f)	Total (g)	
Balance First of Year	3,635,865	878,333	0	0	0	**4,514,198**	1
Add credits during year:							
For Services	110,630					**110,630**	2
For Mains	415,751					**415,751**	3
Other (specify):							
HYDRANTS	71,013					**71,013**	4
Deduct charges (specify):							
NONE						**0**	5
Balance End of Year	**4,233,259**	**878,333**	**0**	**0**	**0**	**5,111,592**	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						**0**	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	**0**	
Other Investments (124):		
NONE		2
Total (Acct. 124):	**0**	
Special Funds (125):		
CONTINGENCY RESERVE	873,063	3
DEPRECIATION FUND	776,180	4
BOND REDEMPTION	235,349	5
BOND RESERVES	570,764	6
Total (Acct. 125):	**2,455,356**	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	**0**	
Customer Accounts Receivable (142):		
Water	119,249	8
Electric	507,608	9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	**626,857**	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	69,732	13
Other (specify):		
POSTPONED SPECIAL ASSESSMENTS RECEIVABLE	5,161	14
Total (Acct. 143):	**74,893**	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL	6,016	15
ADVANCE TO TIF	50,000	16
Total (Acct. 145):	**56,016**	
Prepayments (165):		
LICENSE FEE ASSESSMENT	13,625	17
Total (Acct. 165):	**13,625**	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		**18**
Total (Acct. 182):	**0**	
Other Deferred Debits (183):		
CONSERVATION DEBITS 6/30/95	6,777	**19**
Total (Acct. 183):	**6,777**	
Payables to Municipality (233):		
NONE		**20**
Total (Acct. 233):	**0**	
Other Deferred Credits (253):		
NONE		**21**
Total (Acct. 253):	**0**	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	12,500,345	11,014,496	0	0	**23,514,841**	**1**
Materials and Supplies	1,610	221,199	0	0	**222,809**	**2**
Other (specify):						
					0	**3**
Less Average:						
Reserve for Depreciation	2,692,926	3,993,316	0	0	**6,686,242**	**4**
Customer Advances for Construction					**0**	**5**
Contributions in Aid of Construction	3,934,562	878,333	0	0	**4,812,895**	**6**
Other (specify):						
					0	**7**
Average Net Rate Base	**5,874,467**	**6,364,046**	**0**	**0**	**12,238,513**	
Net Operating Income	275,549	244,952	0	0	**520,501**	**8**
Net Operating Income as a percent of Average Net Rate Base	**4.69%**	**3.85%**	**N/A**	**N/A**	**4.25%**	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	2,356,998	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	8,078,897	3
Other (Specify):		4
Total Average Proprietary Capital	**10,435,895**	
Net Income		
Net Income	565,047	5
Percent Return on Proprietary Capital	**5.41%**	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 23, 2001

Ms. Mary J. Hinske, Finance Director
Elkhorn Light and Water
9 South Broad Street
P.O. Box 920
Elkhorn, WI 53121-0920

2000 Analytical Review DWCCA-1800-ELE

Dear Ms. Hinske:

The Public Service Commission staff is in the process of completing an analytical review of your utility's 2000 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that this review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. The schedule note to the Water Services schedule, Page W-16, indicates that services were contributed. However, the financing information requested in the schedule Head Note 3 a-d was not provided. Please provide the answers to 3 a-d and follow this procedure in the future.

2. The schedule note to the Water Mains schedule, Page W-15, indicates that mains were contributed. However, the financing information requested in the schedule Head Note 5 a-c was not provided. Please provide the answers to 5 a-c and follow this procedure in the future.

3. Only one of the 6-inch meters reported on the Meters schedule, Page W-17, was tested in 2000. Both meters are reported as Public Authority. Meters 6-inch and larger are to be tested annually. Please explain why both meters were not tested.

4. We noted that Total Distribution Expenses, Electric Operation & Maintenance Expenses schedule, Page E-3, increased over 25% and $5,000 from the prior year without explanation. As requested in the schedule head note, please furnish a brief explanation.

5. We appreciate the response from Terry L. Weter, Elkhorn Director of Public Works, to our January 4, 2001, letter about minimizing water loss. Your unaccounted percentage has been reduced following efforts in areas of SCADA reporting corrections and main flushing estimates. Future losses are expected to remain low by adding to the two previous areas, namely the maintenance of supply meter testing and the increase of residential meter testing, and developing better estimates for water breaks. We appreciate your efforts and applaud your results. We will only resume contacting you about this if the amount of loss increases.

We appreciate your cooperation in providing the above information. These

FINANCIAL SECTION FOOTNOTES

recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3766. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

response received 8/22/01, ele:
1 & 2: contributed by developers
3. will adjust meters -one 6" meter
4. will adjust a/c 150 and a/c 368E in 2001 (reduced expenses).

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,243,046	**1**
Total Sales of Water	**1,243,046**	
Other Operating Revenues		
Forfeited Discounts (470)	3,395	**2**
Miscellaneous Service Revenues (471)	0	**3**
Rents from Water Property (472)	0	**4**
Interdepartmental Rents (473)	0	**5**
Other Water Revenues (474)	3,999	**6**
Amortization of Construction Grants (475)	0	**7**
Total Other Operating Revenues	**7,394**	
Total Operating Revenues	**1,250,440**	
Operation and Maintenenance Expenses		
Source of Supply Expenses (600-605)	13,535	**8**
Pumping Expenses (620-625)	77,321	**9**
Water Treatment Expenses (630-635)	141,043	**10**
Transmission and Distribution Expenses (640-655)	137,779	**11**
Customer Accounts Expenses (901-904)	23,992	**12**
Sales Expenses (910)	0	**13**
Administrative and General Expenses (920-935)	137,001	**14**
Total Operation and Maintenenance Expenses	**530,671**	
Other Operating Expenses		
Depreciation Expense (403)	242,259	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	201,961	**17**
Total Other Operating Expenses	**444,220**	
Total Operating Expenses	**974,891**	
NET OPERATING INCOME	**275,549**	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	1	491	**1**
Commercial				**2**
Industrial				**3**
Total Unmetered Sales to General Customers (460)	**1**	**1**	**491**	
Metered Sales to General Customers (461)				
Residential	2,378	124,415	477,098	**4**
Commercial	387	107,337	280,866	**5**
Industrial	24	31,700	75,715	**6**
Total Metered Sales to General Customers (461)	**2,789**	**263,452**	**833,679**	
Private Fire Protection Service (462)	1		31,432	**7**
Public Fire Protection Service (463)	1		282,851	**8**
Other Sales to Public Authorities (464)	42	42,348	94,593	**9**
Sales to Irrigation Customers (465)				**10**
Sales for Resale (466)		0	0	**11**
Interdepartmental Sales (467)				**12**
Total Sales of Water	**2,834**	**305,801**	**1,243,046**	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	282,851	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	**282,851**	
Forfeited Discounts (470):		
Customer late payment charges	3,395	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	**3,395**	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	**0**	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	**0**	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	**0**	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,999	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	**3,999**	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	**0**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	1,152	3
Maintenance of Water Source Plant (605)	12,383	4
Total Source of Supply Expenses	**13,535**	
PUMPING EXPENSES		
Operation Labor (620)	15,064	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	47,761	7
Operation Supplies and Expenses (623)	693	8
Maintenance of Pumping Plant (625)	13,803	9
Total Pumping Expenses	**77,321**	
WATER TREATMENT EXPENSES		
Operation Labor (630)	32,624	10
Chemicals (631)	41,706	11
Operation Supplies and Expenses (632)	28,981	12
Maintenance of Water Treatment Plant (635)	37,732	13
Total Water Treatment Expenses	**141,043**	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Labor (640)	11,894	14
Operation Supplies and Expenses (641)	11,916	15
Maintenance of Distribution Reservoirs and Standpipes (650)	27,702	16
Maintenance of Mains (651)	80,979	17
Maintenance of Services (652)	3,186	18
Maintenance of Meters (653)	1,650	19
Maintenance of Hydrants (654)	452	20
Maintenance of Other Plant (655)		21
Total Transmission and Distribution Expenses	**137,779**	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	7,675	**22**
Accounting and Collecting Labor (902)	10,686	**23**
Supplies and Expenses (903)	5,724	**24**
Uncollectible Accounts (904)	(93)	**25**
Total Customer Accounts Expenses	**23,992**	
SALES EXPENSES		
Sales Expenses (910)		**26**
Total Sales Expenses	**0**	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	22,629	**27**
Office Supplies and Expenses (921)	4,335	**28**
Administrative Expenses Transferred--Credit (922)		**29**
Outside Services Employed (923)	19,971	**30**
Property Insurance (924)	2,134	**31**
Injuries and Damages (925)	5,949	**32**
Employee Pensions and Benefits (926)	77,022	**33**
Regulatory Commission Expenses (928)	1,328	**34**
Miscellaneous General Expenses (930)	142	**35**
Transportation Expenses (933)	3,491	**36**
Maintenance of General Plant (935)		**37**
Total Administrative and General Expenses	**137,001**	
Total Operation and Maintenance Expenses	**530,671**	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		192,193	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,713	2
Net property tax equivalent		**189,480**	
Social Security		9,209	3
PSC Remainder Assessment		3,272	4
Other (specify): NONE			5
Total tax expense		**201,961**	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195469				3
County tax rate	mills		4.828341				4
Local tax rate	mills		6.216951				5
School tax rate	mills		9.607203				6
Voc. school tax rate	mills		1.567408				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**22.415372**				10
Less: state credit	mills		2.241537				11
Net tax rate	mills		**20.173835**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**6.216951**				14
Combined School Tax Rate	mills		**11.174611**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**17.391562**				17
Total Tax Rate	mills		**22.415372**				18
Ratio of Local and School Tax to Total	dec.		**0.775877**				19
Total tax net of state credit	mills		**20.173835**				20
Net Local and School Tax Rate	mills		**15.652406**				21
Utility Plant, Jan. 1	$	**11,981,244**	11,981,244				22
Materials & Supplies	$	**1,610**	1,610				23
Subtotal	$	**11,982,854**	**11,982,854**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**11,982,854**	**11,982,854**				26
Assessment Ratio	dec.		1.024697				27
Assessed Value	$	**12,278,795**	**12,278,795**				28
Net Local & School Rate	mills		**15.652406**				29
Tax Equiv. Computed for Current Year	$	**192,193**	**192,193**				30
Tax Equivalent per 1994 PSC Report	$	132,350					31
Any lower tax equivalent as authorized by municipality (see note 6)	$						32 33
Tax equiv. for current year (see note 6)	$	**192,193**					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,974		4
Structures and Improvements (311)	2,824		5
Collecting and Impounding Reservoirs (312)	1,400		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	521,732		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75,349		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	**603,279**	**0**	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	31,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	256,193		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	231,901	78,548	20
Total Pumping Plant	**519,883**	**78,548**	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,296,742		22
Water Treatment Equipment (332)	1,059,599		23
Total Water Treatment Plant	**2,356,341**	**0**	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,509		24
Structures and Improvements (341)	4,318		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			**1,974**	**4**
Structures and Improvements (311)			**2,824**	**5**
Collecting and Impounding Reservoirs (312)			**1,400**	**6**
Lake, River and Other Intakes (313)			**0**	**7**
Wells and Springs (314)			**521,732**	**8**
Infiltration Galleries and Tunnels (315)			**0**	**9**
Supply Mains (316)			**75,349**	**10**
Other Water Source Plant (317)			**0**	**11**
Total Source of Supply Plant	**0**	**0**	**603,279**	
PUMPING PLANT				
Land and Land Rights (320)			**0**	**12**
Structures and Improvements (321)			**31,789**	**13**
Boiler Plant Equipment (322)			**0**	**14**
Other Power Production Equipment (323)			**0**	**15**
Steam Pumping Equipment (324)			**0**	**16**
Electric Pumping Equipment (325)			**256,193**	**17**
Diesel Pumping Equipment (326)			**0**	**18**
Hydraulic Pumping Equipment (327)			**0**	**19**
Other Pumping Equipment (328)			**310,449**	**20**
Total Pumping Plant	**0**	**0**	**598,431**	
WATER TREATMENT PLANT				
Land and Land Rights (330)			**0**	**21**
Structures and Improvements (331)			**1,296,742**	**22**
Water Treatment Equipment (332)			**1,059,599**	**23**
Total Water Treatment Plant	**0**	**0**	**2,356,341**	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			**6,509**	**24**
Structures and Improvements (341)			**4,318**	**25**

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	888,711		**26**
Transmission and Distribution Mains (343)	5,702,459	721,441	**27**
Fire Mains (344)	0		**28**
Services (345)	779,858	155,224	**29**
Meters (346)	262,474	10,297	**30**
Hydrants (348)	619,710	110,992	**31**
Other Transmission and Distribution Plant (349)	30,962		**32**
Total Transmission and Distribution Plant	**8,295,001**	**997,954**	
GENERAL PLANT			
Land and Land Rights (389)	315		**33**
Structures and Improvements (390)	4,872		**34**
Office Furniture and Equipment (391)	45,156		**35**
Computer Equipment (391.1)	39,896		**36**
Transportation Equipment (392)	44,569		**37**
Stores Equipment (393)	1,462		**38**
Tools, Shop and Garage Equipment (394)	8,911		**39**
Laboratory Equipment (395)	9,709		**40**
Power Operated Equipment (396)	0		**41**
Communication Equipment (397)	50,779		**42**
SCADA Equipment (397.1)	0		**43**
Miscellaneous Equipment (398)	1,071		**44**
Other Tangible Property (399)	0		**45**
Total General Plant	**206,740**	**0**	
Total utility plant in service directly assignable	**11,981,244**	**1,076,502**	
Common Utility Plant Allocated to Water Department	0		**46**
Total utility plant in service	**11,981,244**	**1,076,502**	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			**888,711**	**26**
Transmission and Distribution Mains (343)	31,710		**6,392,190**	**27**
Fire Mains (344)			**0**	**28**
Services (345)			**935,082**	**29**
Meters (346)	2,990		**269,781**	**30**
Hydrants (348)	3,600		**727,102**	**31**
Other Transmission and Distribution Plant (349)			**30,962**	**32**
Total Transmission and Distribution Plant	**38,300**	**0**	**9,254,655**	
GENERAL PLANT				
Land and Land Rights (389)			**315**	**33**
Structures and Improvements (390)			**4,872**	**34**
Office Furniture and Equipment (391)			**45,156**	**35**
Computer Equipment (391.1)			**39,896**	**36**
Transportation Equipment (392)			**44,569**	**37**
Stores Equipment (393)			**1,462**	**38**
Tools, Shop and Garage Equipment (394)			**8,911**	**39**
Laboratory Equipment (395)			**9,709**	**40**
Power Operated Equipment (396)			**0**	**41**
Communication Equipment (397)			**50,779**	**42**
SCADA Equipment (397.1)			**0**	**43**
Miscellaneous Equipment (398)			**1,071**	**44**
Other Tangible Property (399)			**0**	**45**
Total General Plant	**0**	**0**	**206,740**	
Total utility plant in service directly assignable	**38,300**	**0**	**13,019,446**	
Common Utility Plant Allocated to Water Department			**0**	**46**
Total utility plant in service	**38,300**	**0**	**13,019,446**	

See attached schedule footnote.

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply: Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			38,061	**38,061**	1
February			35,342	**35,342**	2
March			37,144	**37,144**	3
April			35,024	**35,024**	4
May			39,974	**39,974**	5
June			38,856	**38,856**	6
July			39,547	**39,547**	7
August			38,382	**38,382**	8
September			36,528	**36,528**	9
October			34,850	**34,850**	10
November			31,768	**31,768**	11
December			35,411	**35,411**	12
Total for year	**0**	**0**	**440,887**	**440,887**	

Less: Measured or estimated water used in main flushing and water treatment during year	11,754	13
Less: Other utility use	29,781	14
Other utility use explanation: Main breaks during year		15
Water pumped into distribution system	**399,352**	16
Less: Water sold	305,801	17
Losses and unaccounted for	**93,551**	18
Percent unaccounted for to the nearest whole percent (%)	**23%**	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:		20
Maximum gallons pumped by all methods in any one day during reporting year	1,714	21
Date of maximum: 5/9/2000		22
Cause of maximum: HOT SUMMER MONTHS		23
Minimum gallons pumped by all methods in any one day during reporting year	862	24
Date of minimum: 11/12/2000		25
Total KWH used for pumping for the year	1,282,672	26
If water is purchased:Vendor Name:		27
Point of Delivery:		28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
S.CHURCH & W. CENTRALIA, COE	#4	1,648	12	8	Yes	**1**
REAR LOT OF SLD WH, CENTRALI/	#5	1,500	12	5	Yes	**2**
SUNSET PARK	#6	1,500	16	10	Yes	**3**
W3960 HWY NN, CO. LOT	#7	1,865	16	9	Yes	**4**

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
NONE					1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4	#5	#6	1
Location	#4	#5	#6	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	B & J	SIMMONS	B & J	5
Year Installed	1998	1991	1996	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	425	1,030	8
Pump Motor or				9
Standby Engine Mfr	B2J	WESTINGHOUSE	B & J	10
Year Installed	1998	1961	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7			14
Location	3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	B & J			18
Year Installed	1996			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	800			21
Pump Motor or				22
Standby Engine Mfr	B & J			23
Year Installed	1996			24
Type	ELECTRIC			25
Horsepower	150			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER B	TOWER C	TOWER D	1
RESERVOIRS, STANDPIPES				2
OR ELEVATED TANKS				3
Type: R (reservoir), S (standpipe)				4
or ET (elevated tank)	ET	ET	ET	5
Year constructed	1971	1980	1994	6
Primary material (earthen, steel,				7
concrete, other)	STEEL	STEEL	STEEL	8
Elevation difference in feet				9
(See Headnote 3.)	122	134	140	10
Total capacity in gallons	200,000	500,000	300,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment				13
(gas, liquid, powder, other)	LIQUID			14
Points of application				15
(wellhouse, central facilities,				16
booster station, other)	CENTRAL FACILITIES			17
Filters, type (gravity, pressure,				18
other, none)	PRESSURE			19
Rated capacity of filter plant				20
(m.g.d.) (note: 1,200,000 gal/day				21
= 1.2 m.g.d.)	3.4000			22
Is a corrosion control chemical				23
used (yes, no)?	Y			24
Is water fluoridated (yes, no)?	Y			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	19,024	0	0	0	**19,024**	1
P	D	4.000	109	0	0	0	**109**	2
A	D	6.000	195	0	0	0	**195**	3
M	D	6.000	51,041	0	0	0	**51,041**	4
P	D	6.000	2,986	332	0	0	**3,318**	5
M	D	8.000	24,760	0	0	0	**24,760**	6
M	S	8.000	3,197	0	0	0	**3,197**	7
P	D	8.000	50,605	5,838	0	0	**56,443**	8
M	D	10.000	9,378	0	0	0	**9,378**	9
M	S	10.000	2,375	0	0	0	**2,375**	10
M	T	10.000	1,900	0	0	0	**1,900**	11
P	D	10.000	10,727	0	0	0	**10,727**	12
M	D	12.000	1,642	0	0	0	**1,642**	13
M	S	12.000	832	0	0	0	**832**	14
P	D	12.000	67,370	4,710	1,057	0	**71,023**	15
M	D	16.000	535	0	0	0	**535**	16
Total Within Municipality			**246,676**	**10,880**	**1,057**	**0**	256,499	
M	T	4.000	846	0	0	0	**846**	17
P	D	4.000	45	0	0	0	**45**	18
M	D	6.000	4,540	0	0	0	**4,540**	19
M	T	6.000	1,019	0	0	0	**1,019**	20
M	D	8.000	2,355	0	0	0	**2,355**	21
P	D	8.000	2,505	0	0	0	**2,505**	22
P	D	12.000	10,894	0	0	0	**10,894**	23
P	T	12.000	2,591	0	0	0	**2,591**	24
Total Outside of Municipality			**24,795**	**0**	**0**	**0**	24,795	
Total Utility			**271,471**	**10,880**	**1,057**	**0**	281,294	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
   a. Explain how the additions were financed.
   b. If assessed against property owners, explain the basis of the assessments.
   c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
   d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	314	0	0	0	314		1
M	0.750	867	0	0	0	867		2
L	0.750	20	0	0	0	20		3
M	1.000	861	123	0	0	984		4
P	1.000	2	0	0	0	2		5
M	1.250	22	0	0	0	22		6
P	1.500	1	0	0	0	1		7
M	1.500	58	0	0	0	58		8
M	1.750	2	0	0	0	2		9
P	2.000	20	0	0	0	20		10
M	2.000	57	15	0	0	72		11
P	4.000	1	0	0	0	1		12
M	4.000	13	0	0	0	13		13
M	6.000	9	0	0	0	9		14
M	8.000	2	0	0	0	2		15
P	8.000	6	0	0	0	6		16
Total Utility		**2,255**	**138**	**0**	**0**	**2,393**	**0**	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,582	96	54	0	**2,624**	96	**1**
0.750	41	0	1	0	**40**	0	**2**
1.000	75	2	0	0	**77**	2	**3**
1.250	1	0	0	0	**1**	0	**4**
1.500	53	3	0	0	**56**	0	**5**
2.000	34	0	2	0	**32**	1	**6**
3.000	4	0	0	0	**4**	4	**7**
4.000	9	0	0	0	**9**	8	**8**
6.000	2	0	0	0	**2**	1	**9**
Total:	**2,801**	**101**	**57**	**0**	**2,845**	**112**	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,287	256	0	15	0	66	**2,624**	**1**
0.750	8	21	2	4	0	5	**40**	**2**
1.000	1	60	7	8	0	1	**77**	**3**
1.250	0	0	0	1	0	0	**1**	**4**
1.500	0	37	6	9	0	4	**56**	**5**
2.000	0	11	8	8	0	5	**32**	**6**
3.000	0	0	1	3	0	0	**4**	**7**
4.000	0	5	0	4	0	0	**9**	**8**
6.000	0	0	0	2	0	0	**2**	**9**
Total:	**2,296**	**390**	**24**	**54**	**0**	**81**	**2,845**	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
   a. Fire hydrants normally have a lead size of 6 inches or greater.
   b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	38				38	**1**
Within Municipality	421	21	3		439	**2**
Total Fire Hydrants	**459**	**21**	**3**	**0**	**477**	
Flushing Hydrants						
	1				1	**3**
Total Flushing Hydrants	**1**	**0**	**0**	**0**	**1**	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	160
Number of distribution valves operated during year:	150

WATER OPERATING SECTION FOOTNOTES

Water Utility Plant in Service (Page W-08)

Additions in the other pumping equipment account 328 were due to the purchase of a generator and installation of the generator at well # 7.

Water Mains (Page W-15)

Additions for water mains were financed by contributions in aid of construction.

per review: cash $289,114; developers $415,751; municipal $165,752 ele

Water Services (Page W-16)

Additions to water services were financed by contributions in aid of construction.

Per review: cash $41,628; developers $110,630; municipal: $2,966 ele

Hydrants and Distribution System Valves (Page W-18)

Additions to hydrants and distribution system valves were financed by contributions in aid of construction.

Due to intense workload during the year the Utility could not meet the required operations of testing at least one half of the valves and hydrants, but will do so in the future.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,453,975	**1**
Total Sales of Electricity	**5,453,975**	
Other Operating Revenues		
Forfeited Discounts (450)	10,783	**2**
Miscellaneous Service Revenues (451)	13,465	**3**
Sales of Water and Water Power (453)	0	**4**
Rent from Electric Property (454)	0	**5**
Interdepartmental Rents (455)	0	**6**
Other Electric Revenues (456)	26,762	**7**
Amortization of Construction Grants (457)	0	**8**
Total Other Operating Revenues	**51,010**	
Total Operating Revenues	**5,504,985**	
Operation and Maintenenance Expenses		
Power Production Expenses (500-546)	3,796,485	**9**
Transmission Expenses (550-553)	0	**10**
Distribution Expenses (560-576)	405,837	**11**
Customer Accounts Expenses (901-904)	81,614	**12**
Sales Expenses (910)	12,608	**13**
Administrative and General Expenses (920-935)	297,988	**14**
Total Operation and Maintenenance Expenses	**4,594,532**	
Other Expenses		
Depreciation Expense (403)	440,794	**15**
Amortization Expense (404-407)		**16**
Taxes (408)	224,707	**17**
Total Other Expenses	**665,501**	
Total Operating Expenses	**5,260,033**	
NET OPERATING INCOME	**244,952**	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than $10,000 (class AB), $5,000 (class C) and $2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	10,783	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	**10,783**	
Miscellaneous Service Revenues (451):		
ACCOUNT CHARGES	13,465	3
Total Miscellaneous Service Revenues (451)	**13,465**	
Sales of Water and Water Power (453):		
NONE		4
Total Sales of Water and Water Power (453)	**0**	
Rent from Electric Property (454):		
NONE		5
Total Rent from Electric Property (454)	**0**	
Interdepartmental Rents (455):		
NONE		6
Total Interdepartmental Rents (455)	**0**	
Other Electric Revenues (456):		
CUSTOMER INSTALLATION PROFIT AND MISCELLANEOUS	26,762	7
Total Other Electric Revenues (456)	**26,762**	
Amortization of Construction Grants (457):		
NONE		8
Total Amortization of Construction Grants (457)	**0**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
Total Steam Power Generation Expenses	**0**	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
Total Hydraulic Power Generation Expenses	**0**	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Labor (538)		11
Fuel (539)		12
Operation Supplies and Expenses (540)		13
Maintenance of Other Power Production Plant (543)		14
Total Other Power Generation Expenses	**0**	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (545)	3,796,485	15
Other Expenses (546)		16
Total Other Power Supply Expenses	**3,796,485**	
Total Power Production Expenses	**3,796,485**	
TRANSMISSION EXPENSES		
Operation Supervison and Labor (550)		17
Operation Supplies and Expenses (551)		18

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
TRANSMISSION EXPENSES		
Maintenance of Transmission Plant (553)		**19**
Total Transmission Expenses	**0**	
DISTRIBUTION EXPENSES		
Operation Supervison Expenses (560)	14,932	**20**
Line and Station Labor (561)	1,392	**21**
Line and Station Supplies and Expenses (562)	41,711	**22**
Street Lighting and Signal System Expenses (565)	78,671	**23**
Meter Expenses (566)		**24**
Customer Installations Expenses (567)		**25**
Miscellaneous Distribution Expenses (569)		**26**
Maintenance of Structures and Equipment (571)	15,443	**27**
Maintenance of Lines (572)	98,551	**28**
Maintenance of Line Transformers (573)	120,181	**29**
Maintenance of Street Lighting and Signal Systems (574)	9,456	**30**
Maintenance of Meters (575)	19,387	**31**
Maintenance of Miscellaneous Distribution Plant (576)	6,113	**32**
Total Distribution Expenses	**405,837**	
CUSTOMER ACCOUNTS EXPENSES		
Meter Reading Labor (901)	36,044	**33**
Accounting and Collecting Labor (902)	31,372	**34**
Supplies and Expenses (903)	14,830	**35**
Uncollectible Accounts (904)	(632)	**36**
Total Customer Accounts Expenses	**81,614**	
SALES EXPENSES		
Sales Expenses (910)	12,608	**37**
Total Sales Expenses	**12,608**	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than $5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	76,150	**38**
Office Supplies and Expenses (921)	15,128	**39**
Administrative Expenses Transferred -- Credit (922)		**40**
Outside Services Employed (923)	72,777	**41**
Property Insurance (924)	2,179	**42**
Injuries and Damages (925)	11,072	**43**
Employee Pensions and Benefits (926)	107,777	**44**
Regulatory Commission Expenses (928)		**45**
Miscellaneous General Expenses (930)		**46**
Transportation Expenses (933)	12,905	**47**
Maintenance of General Plant (935)		**48**
Total Administrative and General Expenses	**297,988**	
Total Operation and Maintenance Expenses	**4,594,532**	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		176,252	1
Social Security		19,609	2
Wisconsin Gross Receipts Tax		23,937	3
PSC Remainder Assessment		4,909	4
Other (specify): NONE			5
Total tax expense		**224,707**	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195469				3
County tax rate	mills		4.828341				4
Local tax rate	mills		6.216951				5
School tax rate	mills		9.607203				6
Voc. school tax rate	mills		1.567408				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		**22.415372**				10
Less: state credit	mills		2.241537				11
Net tax rate	mills		**20.173835**				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		**6.216951**				14
Combined School Tax Rate	mills		**11.174611**				15
Other Tax Rate - Local	mills		**0.000000**				16
Total Local & School Tax	mills		**17.391562**				17
Total Tax Rate	mills		**22.415372**				18
Ratio of Local and School Tax to Total	dec.		**0.775877**				19
Total tax net of state credit	mills		**20.173835**				20
Net Local and School Tax Rate	mills		**15.652406**				21
Utility Plant, Jan. 1	$	**10,811,309**	10,811,309				22
Materials & Supplies	$	**177,680**	177,680				23
Subtotal	$	**10,988,989**	**10,988,989**				24
Less: Plant Outside Limits	$	**0**	0				25
Taxable Assets	$	**10,988,989**	**10,988,989**				26
Assessment Ratio	dec.		1.024697				27
Assessed Value	$	**11,260,384**	**11,260,384**				28
Net Local & School Rate	mills		**15.652406**				29
Tax Equiv. Computed for Current Year	$	**176,252**	**176,252**				30
Tax Equivalent per 1994 PSC Report	$	141,452					31
Any lower tax equivalent as authorized by municipality (see note 5)	$						32 33
Tax equiv. for current year (see note 5)	$	**176,252**					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	**0**	**0**	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	**0**	**0**	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
Total Hydraulic Production Plant	**0**	**0**	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
Total Other Production Plant	**0**	**0**	
TRANSMISSION PLANT			
Land and Land Rights (350)	0		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			**0**	**1**
Franchises and Consents (302)			**0**	**2**
Miscellaneous Intangible Plant (303)			**0**	**3**
Total Intangible Plant	**0**	**0**	**0**	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			**0**	**4**
Structures and Improvements (311)			**0**	**5**
Boiler Plant Equipment (312)			**0**	**6**
Engines and Engine Driven Generators (313)			**0**	**7**
Turbogenerator Units (314)			**0**	**8**
Accessory Electric Equipment (315)			**0**	**9**
Miscellaneous Power Plant Equipment (316)			**0**	**10**
Total Steam Production Plant	**0**	**0**	**0**	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			**0**	**11**
Structures and Improvements (331)			**0**	**12**
Reservoirs, Dams and Waterways (332)			**0**	**13**
Water Wheels, Turbines and Generators (333)			**0**	**14**
Accessory Electric Equipment (334)			**0**	**15**
Miscellaneous Power Plant Equipment (335)			**0**	**16**
Roads, Railroads and Bridges (336)			**0**	**17**
Total Hydraulic Production Plant	**0**	**0**	**0**	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			**0**	**18**
Structures and Improvements (341)			**0**	**19**
Fuel Holders, Producers and Accessories (342)			**0**	**20**
Prime Movers (343)			**0**	**21**
Generators (344)			**0**	**22**
Accessory Electric Equipment (345)			**0**	**23**
Miscellaneous Power Plant Equipment (346)			**0**	**24**
Total Other Production Plant	**0**	**0**	**0**	
TRANSMISSION PLANT				
Land and Land Rights (350)			**0**	**25**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	**0**	**0**	
DISTRIBUTION PLANT			
Land and Land Rights (360)	1,719		34
Structures and Improvements (361)	59,033		35
Station Equipment (362)	1,742,293		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	642,491	16,102	38
Overhead Conductors and Devices (365)	1,505,515	92	39
Underground Conduit (366)	7,118	100	40
Underground Conductors and Devices (367)	2,177,287	281,857	41
Line Transformers (368)	1,689,781	20,186	42
Services (369)	511,995	4,425	43
Meters (370)	362,543		44
Installations on Customers' Premises (371)	96,473		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	323,653	14,516	47
Total Distribution Plant	**9,119,901**	**337,278**	
GENERAL PLANT			
Land and Land Rights (389)	2,185		48
Structures and Improvements (390)	838,855		49
Office Furniture and Equipment (391)	118,732		50
Computer Equipment (391.1)	22,983		51
Transportation Equipment (392)	241,228	46,749	52
Stores Equipment (393)	5,189		53
Tools, Shop and Garage Equipment (394)	43,224		54
Laboratory Equipment (395)	30,774		55
Power Operated Equipment (396)	329,215	72,286	56
Communication Equipment (397)	36,145		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			**0**	**26**
Station Equipment (353)			**0**	**27**
Towers and Fixtures (354)			**0**	**28**
Poles and Fixtures (355)			**0**	**29**
Overhead Conductors and Devices (356)			**0**	**30**
Underground Conduit (357)			**0**	**31**
Underground Conductors and Devices (358)			**0**	**32**
Roads and Trails (359)			**0**	**33**
Total Transmission Plant	**0**	**0**	**0**	
DISTRIBUTION PLANT				
Land and Land Rights (360)			**1,719**	**34**
Structures and Improvements (361)			**59,033**	**35**
Station Equipment (362)			**1,742,293**	**36**
Storage Battery Equipment (363)			**0**	**37**
Poles, Towers and Fixtures (364)	160		**658,433**	**38**
Overhead Conductors and Devices (365)	183		**1,505,424**	**39**
Underground Conduit (366)			**7,218**	**40**
Underground Conductors and Devices (367)	299		**2,458,845**	**41**
Line Transformers (368)	46,966		**1,663,001**	**42**
Services (369)	212		**516,208**	**43**
Meters (370)			**362,543**	**44**
Installations on Customers' Premises (371)			**96,473**	**45**
Leased Property on Customers' Premises (372)			**0**	**46**
Street Lighting and Signal Systems (373)	2,119		**336,050**	**47**
Total Distribution Plant	**49,939**	**0**	**9,407,240**	
GENERAL PLANT				
Land and Land Rights (389)			**2,185**	**48**
Structures and Improvements (390)			**838,855**	**49**
Office Furniture and Equipment (391)			**118,732**	**50**
Computer Equipment (391.1)			**22,983**	**51**
Transportation Equipment (392)			**287,977**	**52**
Stores Equipment (393)			**5,189**	**53**
Tools, Shop and Garage Equipment (394)			**43,224**	**54**
Laboratory Equipment (395)			**30,774**	**55**
Power Operated Equipment (396)			**401,501**	**56**
Communication Equipment (397)			**36,145**	**57**

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	22,878		**58**
Other Tangible Property (399)	0		**59**
Total General Plant	**1,691,408**	**119,035**	
Total utility plant in service directly assignable	**10,811,309**	**456,313**	
Common Utility Plant Allocated to Electric Department	0		**60**
Total utility plant in service	**10,811,309**	**456,313**	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
GENERAL PLANT				
Miscellaneous Equipment (398)			**22,878**	**58**
Other Tangible Property (399)			**0**	**59**
Total General Plant	**0**	**0**	**1,810,443**	
Total utility plant in service directly assignable	**49,939**	**0**	**11,217,683**	
Common Utility Plant Allocated to Electric Department			**0**	**60**
Total utility plant in service	**49,939**	**0**	**11,217,683**	

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned: Net Additions During Year (b)	Miles of Pole Line Owned: Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-0.30	31.60	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)	0.70	16.06	3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		1.35	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)		7.75	7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	**0**	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	**0**	9
Customers served at other than rural rates:		10
Farm	10	11
Nonfarm	49	12
Total	**59**	13
Total customers on rural lines at end of year	**59**	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)		Monthly Peak kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	Monthly Energy Usage (kWh) (000's) (f)	
January	01	17,784	Thursday	01/27/2000	11:00	9,475	1
February	02	17,629	Wednesday	02/02/2000	11:00	8,482	2
March	03	16,480	Thursday	03/09/2000	11:00	8,625	3
April	04	17,031	Wednesday	04/19/2000	11:00	7,500	4
May	05	19,324	Monday	05/08/2000	14:00	9,014	5
June	06	19,796	Thursday	06/01/2000	13:00	9,144	6
July	07	21,276	Thursday	07/13/2000	14:00	9,605	7
August	08	24,080	Thursday	08/31/2000	14:00	10,497	8
September	09	23,965	Friday	09/01/2000	14:00	8,582	9
October	10	16,891	Monday	10/02/2000	14:00	8,481	10
November	11	16,725	Thursday	11/23/2000	11:00	8,266	11
December	12	17,755	Monday	12/18/2000	10:00	8,640	12
Total		**228,736**				**106,311**	

System Name ELKHORN

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	WIS POWER & LIGHT

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		**0**	7
Purchases		106,311	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	**0**	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	**0**	14
Total Source of Energy		**106,311**	15
			16
Disposition of Energy			17
Sales to Ultimate Consumers (including interdepartmental sales)		103,752	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility		98	21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		**98**	23
Total Sold and Used		**103,850**	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		2,461	27
Total Energy Losses		**2,461**	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		**2.3149%**	29
Total Disposition of Energy		**106,311**	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
CITY	RG-1	3,026	21,901	**1**
CITY	RG-1	3	18	**2**
RURAL	RG-1	28	302	**3**
Total Sales for Residential Sales		**3,057**	**22,221**	
Commercial & Industrial				
CITY	CG-1	602	19,937	**4**
CITY LARGE POWER	CG-1	43	46,051	**5**
INTERDEPARTMENTAL	CG-1	1	1,793	**6**
RURAL	CG-1	13	202	**7**
RURAL LARGE POWER	CG-1	3	12,790	**8**
Total Sales for Commercial & Industrial		**662**	**80,773**	
Public Street & Highway Lighting				
CITY SECURITY LIGHTS	MS-1	78	287	**9**
CITY STREET LIGHTS	MS-1	16	425	**10**
RURAL SECURITY LIGHTS	MS-1	1	5	**11**
RURAL STREET LIGHTS	MS-1	2	41	**12**
Total Sales for Public Street & Highway Lighting		**97**	**758**	
Sales for Resale				
NONE				**13**
Total Sales for Sales for Resale		**0**	**0**	
TOTAL SALES FOR ELECTRICITY		**3,816**	**103,752**	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		1,225,354	8,342	**1,233,696**	**1**
		1,078	(31)	**1,047**	**2**
		16,402	(45)	**16,357**	**3**
0	**0**	**1,242,834**	**8,266**	**1,251,100**	
		1,169,604	1,150	**1,170,754**	**4**
		2,304,839	(1,662)	**2,303,177**	**5**
		62,748	1,180	**63,928**	**6**
		12,815	25	**12,840**	**7**
		564,199	21,163	**585,362**	**8**
0	**0**	**4,114,205**	**21,856**	**4,136,061**	
		21,233	(76)	**21,157**	**9**
		39,694	(132)	**39,562**	**10**
		3,340	(9)	**3,331**	**11**
		2,778	(14)	**2,764**	**12**
0	**0**	**67,045**	**(231)**	**66,814**	
				0	**13**
0	**0**	**0**	**0**	**0**	
0	**0**	**5,424,084**	**29,891**	**5,453,975**	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)		(b)		(c)		
Name of Vendor		W P & L				1
Point of Delivery		SO. LINCLON				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		138 KV				4
Point of Metering		ELKHORN				5
Total of 12 Monthly Maximum Demands -- kW		228,736				6
Average load factor		**63.6679%**				7
Total Cost of Purchased Power		3,796,485				8
Average cost per kWh		**0.0357**				9
On-Peak Hours (if applicable)						10
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	11
	January	4,670	4,805			12
	February	4,351	4,131			13
	March	4,582	4,043			14
	April	3,903	3,597			15
	May	4,552	4,462			16
	June	4,847	4,297			17
	July	4,640	4,965			18
	August	5,738	4,759			19
	September	4,265	4,317			20
	October	4,288	4,193			21
	November	4,203	4,063			22
	December	4,216	4,424			23
	Total kWh (000)	**54,255**	**52,056**			24
						25
						26
						27
		(d)		**(e)**		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		**On-peak**	**Off-peak**	**On-peak**	**Off-peak**	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

PRODUCTION STATISTICS TOTALS

Particulars (a)		Total (b)	
Name of Plant			1
Unit Identification			2
Type of Generation			3
kWh Net Generation (000)		0	4
Is Generation Metered or Estimated?			5
Is Exciter & Station Use Metered or Estimated?			6
60-Minute Maximum Demand--kW (est. if not meas.)		0	7
Date and Hour of Such Maximum Demand			8
Load Factor			9
Maximum Net Generation in Any One Day		0	10
Date of Such Maximum			11
Number of Hours Generators Operated			12
Maximum Continuous or Dependable Capacity--kW		0	13
Is Plant Owned or Leased?			14
Total Production Expenses		0	15
Cost per kWh of Net Generation ($)			16
Monthly Net Generation --- kWh (000):	January	0	17
	February	0	18
	March	0	19
	April	0	20
	May	0	21
	June	0	22
	July	0	23
	August	0	24
	September	0	25
	October	0	26
	November	0	27
	December	0	28
Total kWh (000)		0	29
Gas Consumed--Therms		0	30
Average Cost per Therm Burned ($)			31
Fuel Oil Consumed Barrels (42 gal.)		0	32
Average Cost per Barrel of Oil Burned ($)			33
Specific Gravity			34
Average BTU per Gallon			35
Lubricating Oil Consumed--Gallons		0	36
Average Cost per Gallon ($)			37
kWh Net Generation per Gallon of Fuel Oil			38
kWh Net Generation per Gallon of Lubr. Oil			39
Does plant produce steam for heating or other			40
purposes in addition to elec. generation?			41
Coal consumed--tons (2,000 lbs.)		0	42
Average Cost per Ton ($)			43
Kind of Coal Used			44
Average BTU per Pound			45
Water Evaporated--Thousands of Pounds		0	46
Is Water Evaporated, Metered or Estimated?			47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel			48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.			49
Based on Total Coal Used at Plant			50
Based on Coal Used Solely in Electric Generation			51
Average BTU per kWh Net Generation			52
Total Cost of Fuel (Oil and/or Coal)			53
per kWh Net Generation ($)			54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Boilers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maximum Steam Pressure (1000 lbs./hr.) (h)	
NONE								1
						Total	0	

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

	Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)	
NONE							1
					Total	0	

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators

Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)	Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)	
									1
			Total	0	0	0	0	0	

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators

Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity kW (k)	Rated Unit Capacity kVA (l)	Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
							1
	Total	0	0	0	0	0	

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity kW (n)	Rated Unit Capacity kVA (o)		

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars	Utility Designation				
(a)	(b)	(c)	(d)	(e)	(f)

NONE

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	3,774	1,116	110,013	1
Acquired during year		119	8,350	2
Total	**3,774**	**1,235**	**118,363**	3
Retired during year		26	3,198	4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	**3,774**	**1,209**	**115,165**	6
Number end of year accounted for as follows:				7
In customers' use	3,554	832	20,475	8
In utility's use		10	65,976	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	220	367	28,714	12
Total end of year	**3,774**	**1,209**	**115,165**	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	42	30,870	**1**
Mercury Vapor	250	5	5,250	**2**
Mercury Vapor	400	21	35,280	**3**
Sodium Vapor	100	129	54,180	**4**
Sodium Vapor	150	50	31,500	**5**
Sodium Vapor	250	186	195,300	**6**
Sodium Vapor	400	69	115,920	**7**
Total		**502**	**468,300**	
Ornamental				
Mercury Vapor	400	4	6,720	**8**
Mercury Vapor	1,000	7	29,400	**9**
Total		**11**	**36,120**	
Other				
NONE				**10**
Total		**0**	**0**	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Utility Plant in Service (Page E-06)

Additions to underground conductors and devices account #367, and power operated equipment account #396 are a result of allocating work orders to fixed assets.